

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

DENNIS C. KELLY,

Plaintiff,

vs

HANDY & HARMAN, WHX CORPORATION,
HANDY & HARMAN SUPPLEMENTAL
EXECUTIVE RETIREMENT PLAN, HANDY &
HARMAN EXECUTIVE POST-RETIREMENT
LIFE INSURANCE PROGRAM, HANDY &
HARMAN PENSION PLAN/WHX PENSION
PLAN, H&H MANAGEMENT INCENTIVE
PLAN, H&H LONG-TERM INCENTIVE PLAN,
INCENTIVE AND NON-QUALIFIED STOCK
OPTION PLAN, AND THE HANDY & HARMAN
POST-RETIREMENT MEDICAL PLAN,

Defendants.

CIVIL ACTION NO.
08CV00163 (KMK)

ECF CASE

**RULE 7.1 DISCLOSURE
STATEMENT**

Pursuant to Federal Rule of Civil Procedure 7.1 [formerly Local General Rule 1.9] and to enable judges and magistrate judges of the court to evaluate the possible disqualification or recusal, the undersigned counsel for all Defendants state the following:

1. WHX Corporation (“WHX”) is a publicly held corporation. WHX has no parent corporation, and there is no publicly held corporation that owns 10 percent or more of WHX’s stock.

2. Handy & Harman (“H&H”), a privately held corporation, is a wholly-owned subsidiary of WHX. There is no publicly held corporation that owns 10 percent or more of H&H’s stock.

Dated: New York, New York
March 7, 2008

OLSHAN GRUNDMAN FROME
ROSENZWEIG & WOLOSKY LLP

By: /s/ Christine Wong

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